

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	1,827	108,185	123,285	143,975
Service charges	-	-	-	-	-	-	47,929	17,500	18,300	19,180
Investment revenue	-	-	-	-	-	-	2,110	3,960	4,356	4,792
Transfers recognised - operational	-	-	-	-	-	-	92,013	395,256	428,157	507,323
Other own revenue	-	-	-	-	-	-	8,067	23,184	25,503	28,053
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	-	-	-	151,946	548,085	599,601	703,323
Employee costs	-	-	-	-	-	-	81,036	178,373	178,779	204,201
Remuneration of councillors	-	-	-	-	-	-	9,151	11,400	12,540	13,794
Depreciation & asset impairment	-	-	-	-	-	-	-	108,726	120,321	130,803
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	42,000	65,000	69,875	75,465
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	66,681	176,585	195,087	229,058
<b>Total Expenditure</b>	-	-	-	-	-	-	198,868	540,084	576,602	653,321
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	(46,922)	8,001	22,999	50,002
Transfers recognised - capital	-	-	-	-	-	-	66,980	262,073	317,651	325,098
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	-	-	-	20,058	270,074	340,650	375,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	-	-	-	-	20,058	270,074	340,650	375,100
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	-	-	-	(31,112)	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	-	-	90,922	197,110	197,110	197,110	91,708	162,657	277,205	-
Net cash from (used) investing	-	-	-	(215,571)	(215,571)	(215,571)	(32,260)	(136,914)	(439,071)	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	125,905	17,205	17,205	17,205	94,431	48,850	(113,016)	(113,016)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	20,537	40,553	40,349	-	43,802	43,802	-	-	-	-
<b>Balance - surplus (shortfall)</b>	(20,537)	(40,553)	(40,349)	-	(43,802)	(43,802)	-	-	-	-
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	-	-	-	(31,112)	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	108,726	120,321	130,803
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-							

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	1,827	108,185	123,285	143,975
Service charges	-	-	-	-	-	-	47,929	17,500	18,300	19,180
Investment revenue	-	-	-	-	-	-	2,110	3,960	4,356	4,792
Transfers recognised - operational	-	-	-	-	-	-	92,013	395,256	428,157	507,323
Other own revenue	-	-	-	-	-	-	8,067	23,184	25,503	28,053
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	-	-	-	151,946	548,085	599,601	703,323
Employee costs	-	-	-	-	-	-	81,036	178,373	178,779	204,201
Remuneration of councillors	-	-	-	-	-	-	9,151	11,400	12,540	13,794
Depreciation & asset impairment	-	-	-	-	-	-	-	108,726	120,321	130,803
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	42,000	65,000	69,875	75,465
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	66,681	176,585	195,087	229,058
<b>Total Expenditure</b>	-	-	-	-	-	-	198,868	540,084	576,602	653,321
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	(46,922)	8,001	22,999	50,002
Transfers recognised - capital	-	-	-	-	-	-	66,980	262,073	317,651	325,098
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	-	-	-	20,058	270,074	340,650	375,100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	-	-	-	-	20,058	270,074	340,650	375,100
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	-	-	-	(31,112)	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	-	-	90,922	197,110	197,110	197,110	91,708	162,657	277,205	-
Net cash from (used) investing	-	-	-	(215,571)	(215,571)	(215,571)	(32,260)	(136,914)	(439,071)	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	125,905	17,205	17,205	17,205	94,431	48,850	(113,016)	(113,016)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	20,537	40,553	40,349	-	43,802	43,802	-	-	-	-
<b>Balance - surplus (shortfall)</b>	(20,537)	(40,553)	(40,349)	-	(43,802)	(43,802)	-	-	-	-
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	-	-	-	(31,112)	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	108,726	120,321	130,803
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Bushbuckridge(MP325) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	-	-	-	-	352,589	397,349	437,393
Executive & Council										
Budget & Treasury Office										
Corporate Services								352,589	397,349	437,393
<i>Community and Public Safety</i>		-	-	-	-	-	-	14,190	15,609	17,170
Community & Social Services										
Sport And Recreation										
Public Safety								14,190	15,609	17,170
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	74,635	101,351	145,979
Planning and Development								74,635	101,351	145,979
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	368,744	402,943	427,879
Electricity										
Water								359,914	393,580	417,930
Waste Water Management								3,640	3,904	4,194
Waste Management								5,190	5,459	5,755
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	-	-	-	-	810,158	917,252	1,028,421
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	-	-	-	-	246,103	265,651	299,635
Executive & Council								26,614	30,185	36,082
Budget & Treasury Office										
Corporate Services								219,489	235,466	263,553
<i>Community and Public Safety</i>		-	-	-	-	-	-	1,000	1,069	1,146
Community & Social Services										
Sport And Recreation										
Public Safety								1,000	1,069	1,146
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	166,601	196,877	218,572
Planning and Development								150,701	175,524	195,157
Road Transport								15,900	21,353	23,415
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	126,380	113,005	133,968
Electricity										
Water								120,080	102,991	122,870
Waste Water Management								4,800	7,541	8,428
Waste Management								1,500	2,473	2,670
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	-	-	-	-	540,084	576,602	653,321
<b>Surplus/(Deficit) for the year</b>		-	-	-	-	-	-	270,074	340,650	375,100

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Bushbuckridge(MP325) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	1,827	108,185	123,285	143,975
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	43,906	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	1,368	3,640	3,904	4,194
Service charges - refuse revenue	2	-	-	-	-	-	-	-	1,623	5,190	5,459	5,755
Service charges - other		-	-	-	-	-	-	-	1,032	8,670	8,937	9,231
Rental of facilities and equipment		-	-	-	-	-	-	-	135	475	523	575
Interest earned - external investments		-	-	-	-	-	-	-	2,110	3,960	4,356	4,792
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	402	990	1,089	1,198
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	5,413	13,200	14,520	15,972
Transfers recognised - operational		-	-	-	-	-	-	-	92,013	395,256	428,157	507,323
Other own revenue	2	-	-	-	-	-	-	-	2,166	8,519	9,371	10,308
Gains on disposal of PPE		-	-	-	-	-	-	-	(50)	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>			-	-	-	-	-	-	<b>151,946</b>	<b>548,085</b>	<b>599,601</b>	<b>703,323</b>
<b>Expenditure By Type</b>												
Employee related costs	2	-	-	-	-	-	-	-	81,036	178,373	178,779	204,201
Remuneration of councillors		-	-	-	-	-	-	-	9,151	11,400	12,540	13,794
Debt impairment	3	-	-	-	-	-	-	-	-	12,000	11,700	11,400
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	108,726	120,321	130,803
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	42,000	65,000	69,875	75,465
Other Materials	8	-	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	-	-	-	-	-	2,796	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	-	-	-	-	-	63,885	164,585	183,387	217,658
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			-	-	-	-	-	-	<b>198,868</b>	<b>540,084</b>	<b>576,602</b>	<b>653,321</b>
<b>Surplus/(Deficit)</b>			-	-	-	-	-	-	<b>(46,922)</b>	<b>8,001</b>	<b>22,999</b>	<b>50,002</b>
Transfers recognised - capital		-	-	-	-	-	-	-	66,980	262,073	317,651	325,098
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>			-	-	-	-	-	-	<b>20,058</b>	<b>270,074</b>	<b>340,650</b>	<b>375,100</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			-	-	-	-	-	-	<b>20,058</b>	<b>270,074</b>	<b>340,650</b>	<b>375,100</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			-	-	-	-	-	-	<b>20,058</b>	<b>270,074</b>	<b>340,650</b>	<b>375,100</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>			-	-	-	-	-	-	<b>20,058</b>	<b>270,074</b>	<b>340,650</b>	<b>375,100</b>

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Bushbuckridge(MP325) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	-	-	-	-	(1,105)	-	-	-
Executive & Council								(7)			
Budget & Treasury Office								(1,097)			
Corporate Services								(8,114)	-	-	-
<i>Community and Public Safety</i>		-	-	-	-	-	-	(5,581)			
Community & Social Services								(982)			
Sport And Recreation								(92)			
Public Safety								(1,458)			
Housing								(3,577)	-	-	-
Health								(4,291)			
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	715			
Planning and Development								(18,306)	-	-	-
Road Transport								(20,009)			
Environmental Protection								1,703			
<i>Trading Services</i>		-	-	-	-	-	-	(10)			
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	3	-	-	-	-	-	-	(31,112)	-	-	-
<b>Funded by:</b>											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	5										
Borrowing	6										
Internally generated funds											
<b>Total Capital Funding</b>	7	-	-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Bushbuckridge(MP325) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Bushbuckridge(MP325) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				2,398	123,876	123,876	123,876	8,318	38,022	159,960	
Government - operating	1			137,418	411,052	411,052	411,052	162,751	249,141	657,329	
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees				(48,894)	(150,171)	(150,171)	(150,171)	(72,348)	(51,454)	(195,291)	
Finance charges					(187,646)	(187,646)	(187,646)	(7,013)	(73,052)	(344,793)	
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		-	-	90,922	197,110	197,110	197,110	91,708	162,657	277,205	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets					(215,571)	(215,571)	(215,571)	(32,260)	(136,914)	(439,071)	
NET CASH FROM(USED) INVESTING ACTIVITIES		-	-	-	(215,571)	(215,571)	(215,571)	(32,260)	(136,914)	(439,071)	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	90,922	(18,461)	(18,461)	(18,461)	59,447	25,743	(161,866)	-
Cash/cash equivalents at the year begin:	2			34,984	35,666	35,666	35,666	34,984	23,107	48,850	(113,016)
Cash/cash equivalents at the year end:	2			125,905	17,205	17,205	17,205	94,431	48,850	(113,016)	(113,016)

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Bushbuckridge(MP325) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	-	-	-	-	-	-	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	-	-	-	-	-	-	-
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>								108,726	120,321	130,803
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	6,7	-	-	-	-	-	-	108,726	120,321	130,803
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<u><b>Water:</b></u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<u><b>Sanitation/sewerage:</b></u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<u><b>Energy:</b></u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<u><b>Refuse:</b></u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

**Mpumalanga: Bushbuckridge(MP325) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010**

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
<u>Funding measures</u>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	125,905	17,205	17,205	17,205	94,431	48,850	(113,016)	(113,016)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(20,537)	(40,553)	(40,349)	–	(43,802)	(43,802)	–	–	–	–
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	8.4	2.2	(5.0)	(4.4)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	20,058	270,074	340,650	375,100
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(1.4%)	(1.2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14%	25.5%	95.7%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.5%	8.2%	7.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(103.7%)	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Bushbuckridge(MP325) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%	4.8%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.0%	16.8%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.3%	7.4%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	5.4%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%	3.3%
Total billable revenue	18(1)a		-	-	-	-	-	-	49,892	126,160	142,108	163,730
Service charges			-	-	-	-	-	-	47,929	17,500	18,300	19,180
Property rates			-	-	-	-	-	-	1,827	108,185	123,285	143,975
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			-	-	-	-	-	-	43,906	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	1,368	3,640	3,904	4,194
Service charges - refuse removal			-	-	-	-	-	-	1,623	5,190	5,459	5,755
Service charges - other			-	-	-	-	-	-	1,032	8,670	8,937	9,231
Rental of facilities and equipment			-	-	-	-	-	-	135	475	523	575
Capital expenditure excluding capital grant funding			-	-	-	-	-	-	(31,112)	-	-	-
Cash receipts from ratepayers	18(1)a		-	-	2,398	123,876	123,876	123,876	8,318	38,022	159,960	-
Ratepayer & Other revenue	18(1)a		-	-	-	-	-	-	57,874	148,869	167,088	191,208
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	-	-	-
Operating and Capital Grant Revenue	18(1)a		-	-	-	-	-	-	158,993	657,329	745,808	832,421
Capital expenditure - total	20(1)(vi)		-	-	-	-	-	-	(31,112)	-	-	-
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)												
<b>DoRA operating</b>												
<i>List operating grants</i>												
										-	-	-
<b>DoRA capital</b>												
<i>List capital grants</i>												
										-	-	-

Trend

Mpumalanga: Bushbuckridge(MP325) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13

R thousands

Change in consumer debtors (current and non-current)

- - - - - - - - - -